THE HON'BLE MR JUSTICE B. SUDERSHAN REDDY

and

THE HON'BLE MR JUSTICE RAMESH RANGANATHAN

WRIT PETITION NO : 18676 of 2005

Dated 24/08/2005

Between:

M/s. Good Will Trade Links Markapur, Rep. by its Proprietor,
aged about 50 yrs,

..... PETITIONER

AND

1 The Additional Commissioner of Commercial Taxes (Legal), O/o.

The Commissioner of Commercial Taxes,
Commercial Taxes Complex, M.J. Road, Hyderabad,
2 The Appellate Deputy Commissioner of C T, Guntur,
3 The Commercial Tax officer, Markapur, Prakasam District,

.....RESPONDENT(S)

THE HON'BLE MR JUSTICE B. SUDERSHAN REDDY

and

THE HON'BLE MR JUSTICE RAMESH RANGANATHAN

WRIT PETITION NO : 18676 of 2005

Order: (Per Sri BRSR,J)

This writ petition is directed against the order of the Additional Commissioner in rejecting the objections filed by the petitioner herein seeking stay of collection of the disputed tax pending disposal of the main appeal before the Sales Tax Appellate Tribunal. The Additional Commissioner having briefly noticed the grounds of appeal and the contentions urged for and on behalf of the petitioner herein found that on the basis of the material available on record, it is not possible to hold that Section 5AA

of the A.P. General Sales Tax Act, 1957 would be applicable to the fact situation on hand. The Additional Commissioner also noticed that the final authority as well as the appellate authority held against the petitioner herein as regards the application of Section 5AA of the said Act on the ground that the material and evidence made available in support of the plea are not sufficient to arrive at any such conclusion. The Additional Commissioner also noticed that whatever that was sought to be filed in the stay petition was not enough, even prima facie, to controvert the findings recorded by the primary and as well as the appellate authority.

The impugned order, which is interlocutory in its nature, does not suffer from any manifest errors as such requiring our interference in exercise of our jurisdiction under Article 226 of the Constitution of India. The order has not created any irreversible situation depriving the petitioner of any valuable right as such even at the interlocutory stage.

The impugned order discloses the application of mind by the authority, which in our considered opinion is enough since it is not expected that a detailed judgment would be pronounced even while disposing of the interlocutory applications by the authorities.

For the aforesaid reasons, we are not inclined to interfere with the impugned order. The writ petition fails and shall accordingly stand dismissed. No costs.

(B.SUDERSHAN REDDY,J)

dated 24..08..2005

(RAMESH RANGANATHAN,J)

msv